

AN ACT

ENTITLED, An Act to allow the payment of the motor vehicle excise tax by a person on behalf of the owner.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 32-5-27 be amended to read as follows:

32-5-27. Any dealer, person, firm, or corporation, which brings into the state or purchases any used or secondhand out-of-state motor vehicles not currently licensed in this state for the purpose of sale or resale, except as a trade-in on a new motor vehicle or another used motor vehicle or vehicles receiving a junking certificate or motor vehicles with a gross vehicle weight rating of over twenty-six thousand pounds or a semitrailer with a manufacturer's shipping weight of nine thousand pounds or more, shall, within thirty days from the date of purchase or entry of the motor vehicle into the limits of this state, or from the date of purchase at a dealer's car auction agency, title the motor vehicle pursuant to chapter 32-3 and pay the excise tax pursuant to chapter 32-5B but is not required to license the vehicle. Any licensed motor vehicle dealer titling a motor vehicle pursuant to this section is exempt from paying the excise tax imposed by § 32-5B-1 on such vehicle. A vehicle titled by a licensed motor vehicle dealer pursuant to this section shall be issued a title indicating that no excise tax has been paid. Upon transfer of the title to a subsequent purchaser of the motor vehicle, the excise tax shall be paid by the purchaser or by any other person as defined by subdivision 2-14-2(18), on behalf of and as the agent for the purchaser. A violation of this section is a Class 2 misdemeanor.

The provisions of this section do not apply to any motor vehicle titled and licensed in another jurisdiction which is sold in this state through a dealer's car auction agency licensed under the provisions of chapter 32-6B.

Section 2. That § 32-5B-9 be amended to read as follows:

32-5B-9. The new owner of a motor vehicle, or with written authorization, any other person as

defined by subdivision 2-14-2(18) on behalf of and as the agent for the new owner, shall present to the county treasurer in the county of the new owner's residence the manufacturer's or importer's statement or certificate of origin or the assigned certificate of title and a properly endorsed motor vehicle purchaser's certificate. The motor vehicle purchaser's certificate shall be on a form to be furnished by the Department of Revenue through the county treasurer's office. The certificate shall contain a complete description of the motor vehicle, the owner's name and address, the previous owner's name and address, the full purchase price as defined by § 32-5B-4 and how computed, the trade-in allowance and description of the trade, if any, and any other relevant information the Department of Revenue may require. However, for a motor vehicle licensed and registered pursuant to chapter 32-10, the manufacturer's or importer's statement or certificate of origin or an assigned certificate of title and a properly endorsed motor vehicle purchaser's certificate shall be presented to the Department of Revenue. Any person who intentionally falsifies information on the certificate is guilty of a Class 6 felony.

Section 3. That § 32-5-2 be amended to read as follows:

32-5-2. Every owner, or with written authorization, any other person as defined by subdivision 2-14-2(18) on behalf of and as the agent for the owner, of a motor vehicle, motorcycle, truck tractor, road tractor, trailer or semitrailer, or recreational vehicle or trailer, which is operated or driven upon the public highways of this state, shall, except as otherwise expressly provided, present to the county treasurer of the owner's county, or, in case of a nonresident of this state, the treasurer of any county, application for the registration of that vehicle. The application form shall be furnished by the department and shall contain but not be limited to the following information:

- (1) The number of cylinders or the bore and stroke of each cylinder;
- (2) The manufacturer's weight;
- (3) Whether the vehicle operates on diesel fuel, liquified petroleum gas, gasoline, or any other special fuel;

- (4) The make, model, body, year, color, and vehicle identification number of the vehicle;
- (5) The odometer reading; and
- (6) The purchase price and the name and address of the seller, buyer, and lienholder, if any.

Any person who fails to provide the above information to the county treasurer or the department is guilty of a Class 2 misdemeanor. The department or the county treasurer may not accept an incomplete application form or an application form which the department considers erroneous.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1188

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1188

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State